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**KANSAS OFFICE of**  
**REVISOR of STATUTES**  
**LEGISLATURE of THE STATE of KANSAS**  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Senate Committee on Commerce  
From: Office of Revisor of Statutes  
Date: February 12, 2025  
Subject: Senate Bill No. 117, As Introduced

**Summary**

Senate Bill No. 117 would expand the property tax exemption for Strother Field Airport property.

The bill would amend K.S.A. 79-201r to include property owned by the political subdivisions comprising the Strother Field Airport Commission and depicted on the airport's federally approved airport layout plan whether used for aviation-related purposes, to promote aviation commerce or to provide revenue to operate all Strother field components and activities as property exempt from property taxation.